

# EXHIBIT A

## Hays Financial Consulting, LLC

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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SEC v. Global Finance et al.  
c/o S. Gregory Hays, Receiver  
3343 Peachtree Road, NE  
Suite 200  
Atlanta GA 30326

### Receiver

For the Period from 6/1/2009 to 6/30/2009

July 10, 2009

### Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	5.70	2,137.50
	375.00/hr	
<b>For professional services rendered</b>	<b>5.70</b>	<b>\$2,137.50</b>

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**For the Period from 6/1/2009 to 6/30/2009**

July 10, 2009

### **Professional Services**

	<u><b>Hours</b></u>	<u><b>Amount</b></u>
Accounting	2.20	825.00
Case Administration	0.40	150.00
Claims Administration & Objections	0.50	187.50
Tax Issues	2.60	975.00
<b>For professional services rendered</b>	<b>5.70</b>	<b>\$2,137.50</b>

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### Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>				
6/22/2009	SGH	Reviewed plans for the distribution.	0.50 375.00/hr	187.50
6/25/2009	SGH	Reviewed and responded to emails regarding the distribution.	0.40 375.00/hr	150.00
6/26/2009	SGH	Reviewed and analyzed the interim distribution. Drafted emails to team regarding [REDACTED]	0.50 375.00/hr	187.50
		Reviewed the analysis of distribution and letter to investors. Drafted emails to counsel.		
6/30/2009	SGH	Reviewed status of distribution and issues regarding which checks are to be sent by Federal Express.	0.30 375.00/hr	112.50
	SGH	Reviewed checks for distribution and signed checks.	0.50 375.00/hr	187.50
Subtotal			2.20	825.00
<b><u>Case Administration</u></b>				
6/30/2009	SGH	Reviewed letters from Level Par investors and assisted David Dantzler in [REDACTED] Drafted email to Tim McCole.	0.40 375.00/hr	150.00
Subtotal			0.40	150.00
<b><u>Claims Administration &amp; Objections</u></b>				
6/22/2009	SGH	Telephone calls from investors.	0.30 375.00/hr	112.50
6/25/2009	SGH	Telephone call from investor regarding distribution.	0.20 375.00/hr	75.00
Subtotal			0.50	187.50
<b><u>Tax Issues</u></b>				
6/23/2009	SGH	Reviewed analysis of the distribution. Drafted email to Scott Askue, Dick Atcheson and David Dantzler regarding [REDACTED] Met with Dick Atcheson and discussed same. Reviewed documents filed with tax returns, bar date and other documents. Reviewed and responded to emails from David Dantzler regarding [REDACTED]	2.00 375.00/hr	750.00

			<u>Hrs/Rate</u>	<u>Amount</u>
6/24/2009	SGH	Discussed issues with Dick Atcheson regarding tax matters.	0.30 375.00/hr	112.50
6/25/2009	SGH	Reviewed issues regarding the reserve required for tax issues. Reviewed and responded to emails from David Dantzler, Scott Askue and Dick Atcheson regarding 	0.30 375.00/hr	112.50
Subtotal			2.60	975.00
For professional services rendered			5.70	\$2,137.50

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### Receiver

For the Period from 7/1/2009 to 7/31/2009

August 10, 2009

### Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	3.20	1,200.00
	<u>375.00/hr</u>	
<b>For professional services rendered</b>	<b>3.20</b>	<b>\$1,200.00</b>

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### **Receiver**

**For the Period from 7/1/2009 to 7/31/2009**

August 10, 2009

### **Professional Services**

	<u><b>Hours</b></u>	<u><b>Amount</b></u>
Case Administration	0.80	300.00
Investor Communications and Reporting	2.20	825.00
Tax Issues	0.20	75.00
<b>For professional services rendered</b>	<b>3.20</b>	<b>\$1,200.00</b>

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## Receiver

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August 10, 2009

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Case Administration</u>				
7/2/2009	SGH	Reviewed and updated project list. Drafted emails to Charles Burnett regarding [REDACTED] Drafted email to David Dantzler regarding [REDACTED]	0.80 375.00/hr	300.00
	Subtotal		0.80	300.00
<u>Investor Communications and Reporting</u>				
7/2/2009	SGH	Reviewed and edited letter to investors who had sent a letter to the court.	0.40 375.00/hr	150.00
7/6/2009	SGH	Reviewed and edited letter to the Level Par investors. Drafted email to Charles Burnett and David Dantzler regarding [REDACTED]	0.40 375.00/hr	150.00
7/7/2009	SGH	Reviewed and responded to emails from counsel regarding [REDACTED] Reviewed email regarding the tax issues and revising the letter to three investors.	0.20 375.00/hr	75.00
7/8/2009	SGH	Reviewed final draft of letter to Level Par investors. Drafted email to John Sullivan.	0.30 375.00/hr	112.50
7/10/2009	SGH	Telephone call from John Sullivan regarding next distribution and tax issues (.2). Drafted email to counsel regarding [REDACTED] (.2). Reviewed [REDACTED] and forwarded to counsel (.2).	0.60 375.00/hr	225.00
7/24/2009	SGH	Reviewed letter to Judge Schell from Level Par investor Tim Wijt. Reviewed and responded to emails from David Dantzler regarding [REDACTED]	0.30 375.00/hr	112.50
	Subtotal		2.20	825.00
<u>Tax Issues</u>				
7/10/2009	SGH	Reviewed email from Neal Brown regarding tax issues. Considered issues and actions and forwarded to Dick Atcheson and Scott Askue.	0.20 375.00/hr	75.00
	Subtotal		0.20	75.00
<b>For professional services rendered</b>			<b>3.20</b>	<b>\$1,200.00</b>